

**Grant Parish Fire Protection  
District Four  
Grant Parish Police Jury**

**June 30, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/20/10

**Grant Parish Fire Protection  
District Four  
Grant Parish Police Jury**

**June 30, 2010**

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# OESTRIECHER & COMPANY

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Grant Parish Fire Protection District Four  
of Grant Parish  
Georgetown, Louisiana

We have compiled the accompanying general purpose financial statements of Grant Parish Fire Protection District Four, Grant Parish Police Jury as of and for the year ended June 30, 2010, in accordance with the *Statement on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of Grant Parish Fire Protection District Four. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Grant Parish Fire Protection District Four did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2010. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Grant Parish Fire Protection District Four's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Oestrieche & Company  
Certified Public Accountants

September 22, 2010



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Emile P. Oestrieche, III, CPA  
Registered Representative

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**GRANT PARISH  
FIRE PROTECTION DISTRICT FOUR  
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET  
JUNE 30, 2010**

	<u>Governmental Fund Type</u>	<u>Account Group</u>	
	<u>General</u>	<u>General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 40,647	\$ -	\$ 40,647
Accounts receivable	3,950	-	3,950
Accrued interest receivable	80	-	80
Investments	89,289	-	89,289
Fixed assets	<u>-</u>	<u>261,449</u>	<u>261,449</u>
<b>TOTAL ASSETS</b>	<u>\$ 133,966</u>	<u>\$ 261,449</u>	<u>\$ 395,415</u>
<b>LIABILITIES</b>	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>			
Investment in general fixed assets	-	261,449	261,449
Fund balance:			
Unreserved-undesignated	<u>133,966</u>	<u>-</u>	<u>133,966</u>
<b>TOTAL FUND BALANCE</b>	<u>133,966</u>	<u>261,449</u>	<u>395,415</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 133,966</u>	<u>\$ 261,449</u>	<u>\$ 395,415</u>

See Accountant's Compilation Report.

**GRANT PARISH  
FIRE PROTECTION DISTRICT FOUR  
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2010**

<b>REVENUES</b>	
Ad valorem taxes	\$ 18,879
Insurance rebate	3,950
Interest income	2,175
Other	300
State revenue sharing	1,559
Water fee	<u>3,140</u>
<b>TOTAL REVENUES</b>	<b>30,003</b>
<b>EXPENDITURES</b>	
Public safety	
Accounting	600
Capital outlay	8,800
Dues and subscriptions	150
Fire prevention	338
Insurance	4,508
Land lease	125
Medical supplies	319
Miscellaneous	827
Repairs	2,275
Supplies	13
Truck fuel and maintenance	226
Utilities	<u>637</u>
<b>TOTAL EXPENDITURES</b>	<b><u>18,818</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>11,185</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>122,781</u></b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 133,966</u></b>

See Accountant's Compilation Report.

**Grant Parish Fire Protection District Four**  
**Schedule of Findings**  
**Year ended June 30, 2010**

The Grant Parish Fire Protection District Four owns a parcel of unimproved land. This site is dedicated for the construction of new office facilities and a shop. The District contacted an individual about doing excavation work to prepare the site for construction of the new facilities. However, the individual was unable to perform the work until midsummer.

During the January 21, 2010 board meeting, a board member indicated that his company had the time and could complete the job in a timely manner. As a result, the board authorized Tommy's Backhoe Service to clear the lot for the construction of the fire department office and shop.

The work was completed on February 19, 2010 and invoice number 7359, dated February 20, 2010, was presented to the board for services performed. Check number 1811, dated February 22, 2010, was issued to Tommy's Backhoe Service in the amount of \$8,800.